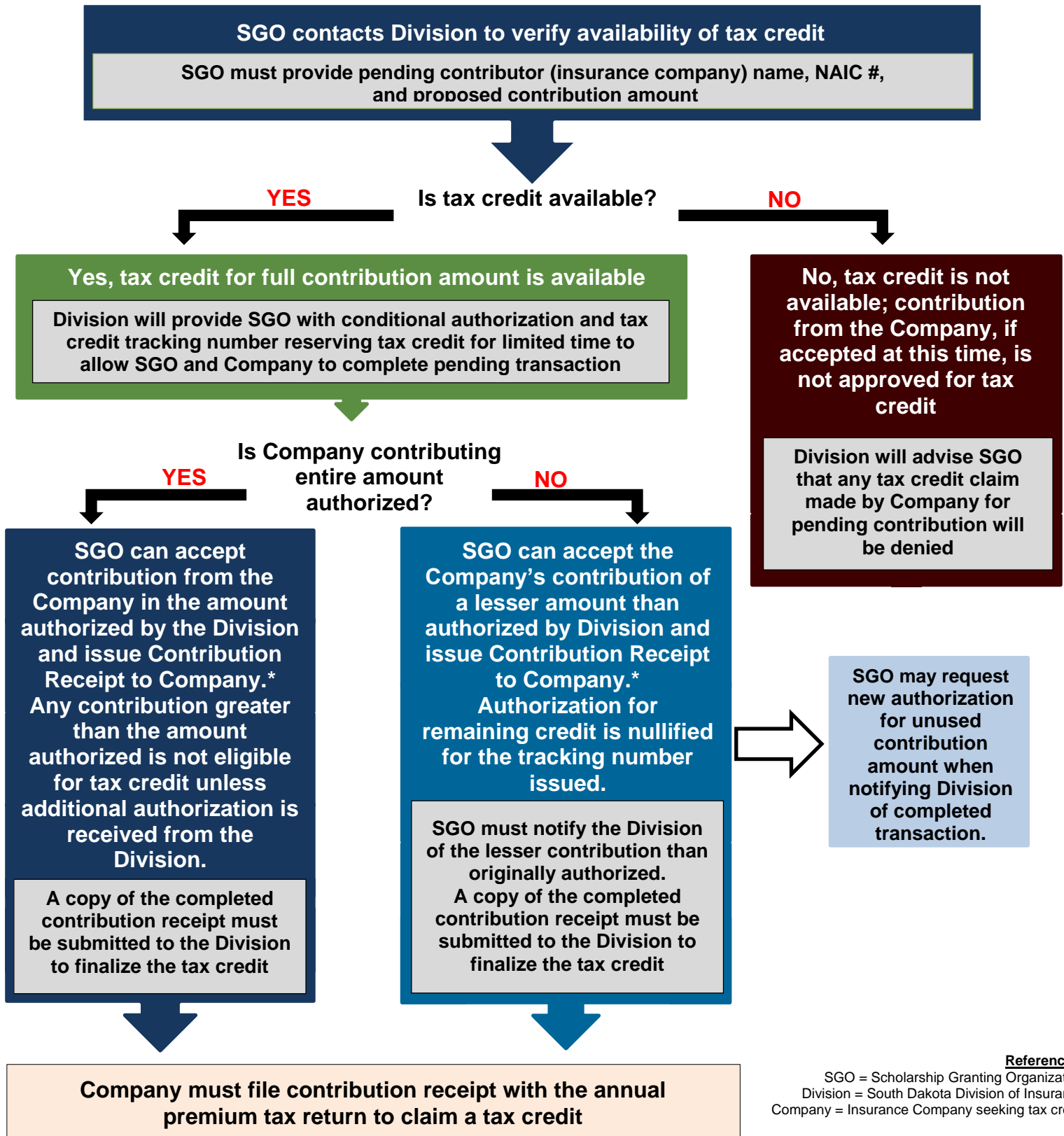


**Partners in Education Tax Credit Program  
Contribution for Tax Credit Process**



**References:**

SGO = Scholarship Granting Organization  
Division = South Dakota Division of Insurance  
Company = Insurance Company seeking tax credit